

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

ELI A. MAST,

Respondent.

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Case No. 06-9011-MC-S-RED

ORDER

Now pending before the Court is the Report and Recommendation (Doc. 13) of United States Magistrate Judge James C. England. At issue in the Report and Recommendation is the United States' Petition to Enforce Internal Revenue Summons (Doc. 1). Following a hearing, Judge England found that the government had established a prima facie case for enforcement of the summons. *United States v. Powell*, 379 U.S. 48, 57-58 (1964). Judge England then recommended that the summons be granted and that the respondent be directed to appear before the Court and produce all records required by the summons or, in the alternative, show cause why he should not be held in contempt. Respondent has filed no objections to this Report and Recommendation.

Upon review, the Court **ADOPTS** in full the Report and Recommendation of the United States Magistrate Judge. It is hereby:

ORDERED that Respondent Eli A. Mast shall appear before the undersigned, at the United States Courthouse, 222 North John Q. Hammons Parkway, Suite 3100, Courtroom 1, Springfield, Missouri, on **Friday, August 18, 2006, at 3:00 p.m.** and produce all records required by the Internal Revenue Summons or, in the alternative, show cause why he should not

be held in contempt for failure to produce the records.

IT IS SO ORDERED

Date: July 26, 2006

/s/ Richard E. Dorr
RICHARD E. DORR, JUDGE
UNITED STATES DISTRICT COURT